



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD

Principal Office: 150 SOUTH BARKER ROAD  
P.O. BOX 1296  
BROOKFIELD, WI 53045-3555

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I SHARON BLOOM of  
(Person responsible for accounts)

\_\_\_\_\_, SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2005
(Signature of person responsible for accounts)	(Date)

DEPUTY SECRETARY \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD**Utility Address:** 150 SOUTH BARKER ROAD

P.O. BOX 1296

BROOKFIELD, WI 53045-3555

**When was utility organized?** 4/5/1988**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** SHARON BLOOM**Title:** DEPUTY SECRETARY**Office Address:**

150 SOUTH BARKER ROAD

P.O. BOX 1296

BROOKFIELD, WI 53008-1296

**Telephone:** (262) 798 - 8631**Fax Number:** (262) 798 - 8633**E-mail Address:** sd4bloom@core.com

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** RENEE MESSING**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

115 S 84TH STREET STE 400

MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** rmessing@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** THOMAS COLE**Title:** PRESIDENT**Office Address:**

150 SOUTH BARKER ROAD

P.O. BOX 1296

BROOKFIELD, WI 53008-1296

**Telephone:** (262) 798 - 8631**Fax Number:** (262) 798 - 8633**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** RENEE MESSING**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
115 S 84TH STREET STE 400  
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** rmessing@virchowkrause.com**Date of most recent audit report:** 2/22/2005**Period covered by most recent audit:** 1/1/2004-12/31/2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** TERRY HEIDMANN**Title:** SUPERINTENDENT**Office Address:**150 SOUTH BARKER ROAD  
P.O. BOX 1296  
BROOKFIELD, WI 53008-1296**Telephone:** (262) 798 - 8629**Fax Number:** (262) 798 - 8633 EXT**E-mail Address:**

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**Name of utility commission/committee:** DISTRICT COMMISSIONERS

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**Names of members of utility commission/committee:**THOMAS COLE, PRESIDENT  
RICHARD A DIERCKSMIEIER, TREASURER  
FRANK DOMBROWSKI, SECRETARY

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	932,406	909,397	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	483,368	467,511	<b>2</b>
Depreciation Expense (403)	165,563	165,406	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	15,864	14,706	<b>5</b>
<b>Total Operating Expenses</b>	<b>664,795</b>	<b>647,623</b>	
<b>Net Operating Income</b>	<b>267,611</b>	<b>261,774</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>267,611</b>	<b>261,774</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	57,300	73,448	<b>10</b>
Miscellaneous Nonoperating Income (421)	161,219	18,734	<b>11</b>
<b>Total Other Income</b>	<b>218,519</b>	<b>92,182</b>	
<b>Total Income</b>	<b>486,130</b>	<b>353,956</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(73,093)	0	<b>12</b>
Other Income Deductions (426)	179,349	178,424	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>106,256</b>	<b>178,424</b>	
<b>Income Before Interest Charges</b>	<b>379,874</b>	<b>175,532</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	52,525	56,413	<b>14</b>
Amortization of Debt Discount and Expense (428)	17,147	17,680	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	132,948	138,324	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>202,620</b>	<b>212,417</b>	
<b>Net Income</b>	<b>177,254</b>	<b>(36,885)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,769,541	(146,320)	<b>20</b>
Balance Transferred from Income (433)	177,254	(36,885)	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	8,967,948	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	15,202	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>8,946,795</b>	<b>8,769,541</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	932,406		932,406	1
<b>Total (Acct. 400):</b>	<b>932,406</b>	<b>0</b>	<b>932,406</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	483,368		483,368	2
<b>Total (Acct. 401-402):</b>	<b>483,368</b>	<b>0</b>	<b>483,368</b>	
<b>Depreciation Expense (403):</b>				
Derived	165,563		165,563	3
<b>Total (Acct. 403):</b>	<b>165,563</b>	<b>0</b>	<b>165,563</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	15,864		15,864	5
<b>Total (Acct. 408):</b>	<b>15,864</b>	<b>0</b>	<b>15,864</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>267,611</b>	<b>0</b>	<b>267,611</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON SPECIAL ASSESSMENTS	57,300	0	57,300 11
<b>Total (Acct. 419):</b>	<b>57,300</b>	<b>0</b>	<b>57,300</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		121,917	121,917 12
MAC ASSESSMENTS	0	39,302	39,302 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>161,219</b>	<b>161,219</b>
<b>TOTAL OTHER INCOME:</b>	<b>57,300</b>	<b>161,219</b>	<b>218,519</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(73,093)		(73,093) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(73,093)</b>	<b>0</b>	<b>(73,093)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		179,349	179,349 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>179,349</b>	<b>179,349</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(73,093)</b>	<b>179,349</b>	<b>106,256</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	52,525		52,525 18
<b>Total (Acct. 427):</b>	<b>52,525</b>	<b>0</b>	<b>52,525</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION OF DEBT DISCOUNT	17,147		17,147 19
<b>Total (Acct. 428):</b>	<b>17,147</b>	<b>0</b>	<b>17,147</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	132,948		132,948 21
<b>Total (Acct. 430):</b>	<b>132,948</b>	<b>0</b>	<b>132,948</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>202,620</b>	<b>0</b>	<b>202,620</b>
<b>NET INCOME:</b>	<b>195,384</b>	<b>(18,130)</b>	<b>177,254</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	8,929,231	(159,690)	8,769,541 24
<b>Total (Acct. 216):</b>	<b>8,929,231</b>	<b>(159,690)</b>	<b>8,769,541</b>
<b>Balance Transferred from Income (433):</b>			
Derived	195,384	(18,130)	177,254 25
<b>Total (Acct. 433):</b>	<b>195,384</b>	<b>(18,130)</b>	<b>177,254</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
CIAC ADJUSTMENT		0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
ACCRUED VACATION AND SICK LEAVE - PRIOR YEARS		0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>9,124,615</b>	<b>(177,820)</b>	<b>8,946,795</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	932,406	0	0	0	932,406	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>932,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>932,406</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	200,390		200,390	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	88,885		88,885	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>289,275</b>	<b>0</b>	<b>289,275</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	4.2	1
Electric		2
Gas		3
Sewer	1.8	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	16,756,826	16,633,840	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,938,159	4,055,825	<b>2</b>
<b>Net Utility Plant</b>	<b>13,818,667</b>	<b>12,578,015</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	622,899	916,150	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>622,899</b>	<b>916,150</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	604,569	340,323	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	125,554	143,664	<b>11</b>
Other Accounts Receivable (143)	13,675	2,223	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	160,432	24,314	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	3,216	4,998	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>907,446</b>	<b>515,522</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	145,202	162,349	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	67,669	98,581	<b>20</b>
<b>Total Deferred Debits</b>	<b>212,871</b>	<b>260,930</b>	
<b>Total Assets and Other Debits</b>	<b>15,561,883</b>	<b>14,270,617</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	8,946,795	8,769,541	<b>23</b>
<b>Total Proprietary Capital</b>	<b>8,946,795</b>	<b>8,769,541</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,200,000	1,300,000	<b>24</b>
Advances from Municipality (223)	3,919,906	4,090,710	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>5,119,906</b>	<b>5,390,710</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	16,409	16,072	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	12,888	13,863	<b>32</b>
Other Current and Accrued Liabilities (238)	27,316	23,131	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>56,613</b>	<b>53,066</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	1,438,569	57,300	<b>36</b>
<b>Total Deferred Credits</b>	<b>1,438,569</b>	<b>57,300</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>15,561,883</b>	<b>14,270,617</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	16,633,840	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,206,668	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,550,158	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	16,756,826	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,118,513	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,819,646	0	0	0	13
<b>Total Accumulated Provision</b>	2,938,159	0	0	0	
<b>Net Utility Plant</b>	13,818,667	0	0	0	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	2,415,528				<b>2,415,528</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	165,563				<b>165,563</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	597				<b>597</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>166,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>166,160</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	1,322				<b>1,322</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	1,461,853				<b>1,461,853</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>1,463,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,463,175</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,118,513</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,118,513</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,640,297				<b>1,640,297</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	179,349				<b>179,349</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>179,349</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>179,349</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,819,646</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,819,646</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0		0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation	0				0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0
Water utility		0
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
\$1,600,000 GENERAL OBLIGATION WATER BONDS	2,251	428	13,508	1
\$3,400,000 GENERAL OBLIGATION WATER BONDS	14,895	428	131,694	2
<b>Total</b>			<b>145,202</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>0</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
GENERAL OBLIGATIONS - WATER BOND	04/01/1999	10/01/2016	3.75%	1,200,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,200,000</b>	



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM SEWER UTILITY	12/31/2001	12/31/2021	3.25%	3,919,906	1
<b>Total for Account 223</b>				<b>3,919,906</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	16,867	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>16,867</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	0	6
Social Security taxes	15,864	7
PSC Remainder Assessment	1,003	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>16,867</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
GENERAL OBLIGATION WATER BONDS 1996	0	0		0	1
GENERAL OBLIGATION WATER BONDS 1999	13,863	52,525	53,500	12,888	2
<b>Subtotal</b>	<b>13,863</b>	<b>52,525</b>	<b>53,500</b>	<b>12,888</b>	
<b>Advances from Municipality (223)</b>					
ADVANCE FROM SEWER UTILITY	0	132,948	132,948	0	3
<b>Subtotal</b>	<b>0</b>	<b>132,948</b>	<b>132,948</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>13,863</b>	<b>185,473</b>	<b>186,448</b>	<b>12,888</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	622,899	2
<b>Total (Acct. 124):</b>	<b>622,899</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	125,554	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>125,554</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
MISCELLANEOUS SERVICE CHARGES	13,675	11
<b>Total (Acct. 143):</b>	<b>13,675</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS AND ASSESSMENTS PLACED ON TAX ROLL	160,432	12
<b>Total (Acct. 145):</b>	<b>160,432</b>	
<b>Prepayments (165):</b>		
INSURANCE	3,216	13
<b>Total (Acct. 165):</b>	<b>3,216</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
REHABILITATION OF WELL #5 - 2/9/00	25,188	15

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
WATER TOWER PAINTING - 11/8/02	42,481	16
<b>Total (Acct. 183):</b>	<b>67,669</b>	
<b>Payables to Municipality (233):</b>		
NONE		17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,388,760	18
INTEREST ON SPECIAL ASSESSMENTS PLACED ON TAX ROLL	49,809	19
<b>Total (Acct. 253):</b>	<b>1,438,569</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	6,205,353	0	0	0	<b>6,205,353</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,767,020	0	0	0	<b>1,767,020</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	694,380	0	0	0	<b>694,380</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,743,953</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,743,953</b>	
Net Operating Income	267,611	0	0	0	<b>267,611</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.15%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.15%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	1,461,853	0	0	0	<b>1,461,853</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	73,093				<b>73,093</b>	<b>4</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,388,760</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,388,760</b>	



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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Rehab of well - authorized 2/9/00

Water tower painting - authorized 11/8/02

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 143 - Amounts recorded as receivable represent legal and engineering fees related to proposed developer projects.

Account 145 - Amounts represent special assessment installments placed on the taxroll and delinquent balances placed on the taxroll.

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### Signature Page (Page ii)

#### General footnotes

ACCOUNTANTS' COMPILATION REPORT

Sanitary District Commissioners  
Sanitary District #4, Town of Brookfield  
Brookfield, Wisconsin

We have compiled the accompanying PSC Report of the Sanitary District No. 4 - Town of Brookfield as of and for the year ended December 31, 2004 and 2003, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from the accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Milwaukee, Wisconsin  
February 23, 2005

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	914,694	898,589	<b>1</b>
<b>Total Sales of Water</b>	<b>914,694</b>	<b>898,589</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	3,903	5,102	<b>2</b>
Miscellaneous Service Revenues (471)	4,502	0	<b>3</b>
Rents from Water Property (472)	0	0	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	9,307	5,706	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>17,712</b>	<b>10,808</b>	
<b>Total Operating Revenues</b>	<b>932,406</b>	<b>909,397</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	12,205	13,702	<b>7</b>
Pumping Expenses (620-625)	114,575	128,284	<b>8</b>
Water Treatment Expenses (630-635)	34,241	31,081	<b>9</b>
Transmission and Distribution Expenses (640-655)	121,343	98,494	<b>10</b>
Customer Accounts Expenses (901-904)	17,784	17,848	<b>11</b>
Sales Expenses (910)	0	0	<b>12</b>
Administrative and General Expenses (920-935)	183,220	178,102	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>483,368</b>	<b>467,511</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	165,563	165,406	<b>14</b>
Amortization Expense (404-407)		0	<b>15</b>
Taxes (408)	15,864	14,706	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>181,427</b>	<b>180,112</b>	
<b>Total Operating Expenses</b>	<b>664,795</b>	<b>647,623</b>	
<b>NET OPERATING INCOME</b>	<b>267,611</b>	<b>261,774</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	33	1	1,260	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>33</b>	<b>1</b>	<b>1,260</b>	
Metered Sales to General Customers (461)				
Residential	1,740	141,080	380,121	4
Commercial	224	127,701	237,926	5
Industrial	1	10	561	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,965</b>	<b>268,791</b>	<b>618,608</b>	
Private Fire Protection Service (462)	163		43,188	7
Public Fire Protection Service (463)	1		246,958	8
Other Sales to Public Authorities (464)	7	2,153	4,680	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,169</b>	<b>270,945</b>	<b>914,694</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	246,958	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>246,958</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,903	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,903</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SERVICE CALLS	3,072	7
HYDRANT REPAIRS	1,430	8
<b>Total Miscellaneous Service Revenues (471)</b>	<b>4,502</b>	
<b>Rents from Water Property (472):</b>		
NONE		9
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	559	11
<b>Other (specify):</b>		
PRIVATE WELL PERMITS	2,590	12
INCOME FROM PRIVATE WELL LACKING PERMIT	3,250	13
STATUS LETTERS	1,880	14
MISCELLANEOUS	1,028	15
<b>Total Other Water Revenues (474)</b>	<b>9,307</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	2,461	4,002	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	72	28	3
Maintenance of Water Source Plant (605)	9,672	9,672	4
<b>Total Source of Supply Expenses</b>	<b>12,205</b>	<b>13,702</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	36,109	38,241	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	70,316	68,983	7
Operation Supplies and Expenses (623)	2,087	1,559	8
Maintenance of Pumping Plant (625)	6,063	19,501	9
<b>Total Pumping Expenses</b>	<b>114,575</b>	<b>128,284</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	9,625	5,791	10
Chemicals (631)	8,251	8,436	11
Operation Supplies and Expenses (632)	8,561	4,597	12
Maintenance of Water Treatment Plant (635)	7,804	12,257	13
<b>Total Water Treatment Expenses</b>	<b>34,241</b>	<b>31,081</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	27,301	20,908	14
Operation Supplies and Expenses (641)	7,171	6,199	15
Maintenance of Distribution Reservoirs and Standpipes (650)	21,397	26,842	16
Maintenance of Mains (651)	31,165	14,023	17
Maintenance of Services (652)	16,152	5,236	18
Maintenance of Meters (653)	14,229	7,257	19
Maintenance of Hydrants (654)	2,118	14,950	20
Maintenance of Other Plant (655)	1,810	3,079	21
<b>Total Transmission and Distribution Expenses</b>	<b>121,343</b>	<b>98,494</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	4,845	4,905	<b>22</b>
Accounting and Collecting Labor (902)	11,297	10,769	<b>23</b>
Supplies and Expenses (903)	1,642	2,174	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>17,784</b>	<b>17,848</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	87,589	75,611	<b>27</b>
Office Supplies and Expenses (921)	6,218	7,186	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	33,999	31,869	<b>30</b>
Property Insurance (924)	18,188	18,331	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	28,693	37,916	<b>33</b>
Regulatory Commission Expenses (928)		112	<b>34</b>
Miscellaneous General Expenses (930)	5,024	4,812	<b>35</b>
Transportation Expenses (933)	3,509	2,265	<b>36</b>
Maintenance of General Plant (935)	0	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>183,220</b>	<b>178,102</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>483,368</b>	<b>467,511</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		14,861	13,647	3
PSC Remainder Assessment		1,003	1,059	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>15,864</b>	<b>14,706</b>	



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	149,823		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	84,802		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	259,636		11
<b>Total Source of Supply Plant</b>	<b>494,261</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,232,376		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	458,734		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,691,110</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	581,217		23
<b>Total Water Treatment Plant</b>	<b>581,217</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			149,823	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			84,802	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			259,636	11
<b>Total Source of Supply Plant</b>	0	0	494,261	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,232,376	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			458,734	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	1,691,110	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			581,217	23
<b>Total Water Treatment Plant</b>	0	0	581,217	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	491,704		26
Transmission and Distribution Mains (343)	1,461,202		27
Fire Mains (344)	0		28
Services (345)	371,606		29
Meters (346)	186,007	2,337	30
Hydrants (348)	770,534		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,281,053</b>	<b>2,337</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	12,391		35
Computer Equipment (391.1)	85,095	1,615	36
Transportation Equipment (392)	36,260		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	22,651		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>156,397</b>	<b>1,615</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,204,038</b>	<b>3,952</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,204,038</b>	<b>3,952</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			491,704 26
Transmission and Distribution Mains (343)			1,461,202 27
Fire Mains (344)			0 28
Services (345)			371,606 29
Meters (346)	1,322		187,022 30
Hydrants (348)			770,534 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,322</b>	<b>0</b>	<b>3,282,068</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			12,391 35
Computer Equipment (391.1)			86,710 36
Transportation Equipment (392)			36,260 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			22,651 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>158,012</b>
<b>Total utility plant in service directly assignable</b>	<b>1,322</b>	<b>0</b>	<b>6,206,668</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>1,322</b>	<b>0</b>	<b>6,206,668</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,125		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	83,236		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>84,361</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	386,340		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	99,697		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>486,037</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,611		23
<b>Total Water Treatment Plant</b>	<b>5,611</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,125	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			83,236	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>84,361</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			386,340	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			99,697	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>486,037</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,611	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>5,611</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	356,580		26
Transmission and Distribution Mains (343)	7,526,232	98,764	27
Fire Mains (344)	8,385		28
Services (345)	1,568,705	7,000	29
Meters (346)	6,272		30
Hydrants (348)	387,463	14,592	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>9,853,637</b>	<b>120,356</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	156		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>156</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,429,802</b>	<b>120,356</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,429,802</b>	<b>120,356</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			356,580 26
Transmission and Distribution Mains (343)			7,624,996 27
Fire Mains (344)			8,385 28
Services (345)			1,575,705 29
Meters (346)			6,272 30
Hydrants (348)			402,055 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>9,973,993</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			156 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>156</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>10,550,158</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>10,550,158</b>



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			26,252	<b>26,252</b>	1
February			25,238	<b>25,238</b>	2
March			27,496	<b>27,496</b>	3
April			28,543	<b>28,543</b>	4
May			28,531	<b>28,531</b>	5
June			30,268	<b>30,268</b>	6
July			34,538	<b>34,538</b>	7
August			36,138	<b>36,138</b>	8
September			33,819	<b>33,819</b>	9
October			28,787	<b>28,787</b>	10
November			25,041	<b>25,041</b>	11
December			26,152	<b>26,152</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>350,803</b>	<b>350,803</b>	
Less: Water sold				270,945	13
Volume pumped but not sold				<b>79,858</b>	14
Volume sold as a percent of volume pumped				<b>77%</b>	15
Volume used for water production, water quality and system maintenance				15,241	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				20,315	18
Total volume not sold but accounted for				<b>35,556</b>	19
Volume pumped but unaccounted for				<b>44,302</b>	20
Percent of water lost				<b>13%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,335	23
Date of maximum: 8/1/2004					24
Cause of maximum:					25
Dry weather conditions and water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				653	26
Date of minimum: 12/25/2004					27
Total KWH used for pumping for the year				737,154	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
860 PLAUTEAU LANE	1	350	10	576,000	Yes	<b>1</b>
21375 CLARION LANE	2	314	10	403,000	Yes	<b>2</b>
150 SOUTH BARKER ROAD	3	450	15	504,000	Yes	<b>3</b>
160 SOUTH BARKER ROAD	4	370	16	504,000	Yes	<b>4</b>
20800 MARY LYNN DRIVE	5	220	12	396,000	Yes	<b>5</b>
20800 MARY LYNN DRIVE	6	202	6	237,000	Yes	<b>6</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>				
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>	
860 PLAUTEAU LANE	1	0	0	0	<b>1</b>
21375 CLARION LANE	2	0	0	0	<b>2</b>
150 SOUTH BARKER ROAD	3	0	0	0	<b>3</b>
160 SOUTH BARKER ROAD	4	0	0	0	<b>4</b>
20800 MARY LYNN DRIVE	5	0	0	0	<b>5</b>
20800 MARY LYNN DRIVE	6	0	0	0	<b>6</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	CLARION	PLATEAU	WELL #3	<b>1</b>
Location	21375 CLARION LANE	860 PLATEAU LANE	150 SOUTH BARKER ROAD	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	R	R	<b>4</b>
Pump Manufacturer	SIMMONS	SIMMONS	LAYNE-BOWLER	<b>5</b>
Year Installed	2001	1995	1999	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	420	300	300	<b>8</b>
Pump Motor or Standby Engine Mfr	F&I WELL	U.S.	G.E.	<b>9</b>
Year Installed	2001	1995	1990	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	30	30	20	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #4	WELL #5	WELL #6	<b>14</b>
Location	0125 WATER TOWER BLVD.	20800 MARY LYNN DR	20800 MARY LYNN DRIVE	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	R	D	D	<b>17</b>
Pump Manufacturer	SIMMONS	SIMMONS	GRAND FOS	<b>18</b>
Year Installed	2000	1996	1996	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	<b>20</b>
Actual Capacity (gpm)	300	325	120	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	FRANKLIN	<b>22</b>
Year Installed	1992	1996	1996	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	30	40	15	<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ION #2, 21510 BIRDSEYE LN TION #3, 150 S. BARKER RD ION #3, 1505 BARKER ROAD			1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
Year constructed	1997	1990	1987	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	0	0	120	9
				10
Total capacity in gallons (actual)	215,000	225,000	250,000	11
				12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	16
				17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0800	1.0800	1.0800	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	979	0	0	0	979	1
M	D	6.000	8,264	0	0	0	8,264	2
P	D	6.000	50,164	689	0	0	50,853	3
M	D	8.000	30,781	0	0	0	30,781	4
P	D	8.000	71,460	0	0	0	71,460	5
P	D	10.000	7,884	0	0	0	7,884	6
P	D	12.000	66,097	872	0	0	66,969	7
Total Within Municipality			235,629	1,561	0	0	237,190	
Total Utility			235,629	1,561	0	0	237,190	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	14	0	0	0	14		1
M	1.000	1,470	0	0	0	1,470	23	2
M	1.250	43	0	0	0	43	1	3
M	1.500	63	1	0	0	64	1	4
M	2.000	56	0	0	0	56	1	5
M	4.000	26	0	0	0	26		6
M	6.000	31	1	0	0	32	1	7
M	8.000	12	0	0	0	12	1	8
<b>Total Utility</b>		<b>1,715</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1,717</b>	<b>28</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	160	0	0	0	160	2	1
0.750	1,714	0	0	0	1,714	219	2
1.000	84	5	1	0	88	16	3
1.500	54	5	2	0	57	18	4
2.000	29	3	2	0	30	15	5
3.000	9	0	0	0	9	5	6
4.000	2	0	0	0	2	0	7
6.000	10	0	0	0	10	0	8
8.000	1	0	0	0	1	0	9
<b>Total:</b>	<b>2,063</b>	<b>13</b>	<b>5</b>	<b>0</b>	<b>2,071</b>	<b>275</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	134	1	0	0	0	25	160	1
0.750	1,595	85	0	0	0	34	1,714	2
1.000	9	65	0	2	0	12	88	3
1.500	0	46	0	5	0	6	57	4
2.000	1	23	0	0	0	6	30	5
3.000	0	3	1	0	0	5	9	6
4.000	0	0	0	0	0	2	2	7
6.000	0	0	0	0	0	10	10	8
8.000	0	0	0	0	0	1	1	9
<b>Total:</b>	<b>1,739</b>	<b>223</b>	<b>1</b>	<b>7</b>	<b>0</b>	<b>101</b>	<b>2,071</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	537	5			542	2
<b>Total Fire Hydrants</b>	<b>537</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>542</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	542
Number of distribution system valves end of year:	916
Number of distribution valves operated during year:	916

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Maintenance of services - 3 large repairs occurred in 2004 to correct leaks

Maintenance of mains - one large water main break on Watertown Rd. caused a large increase in this account for 2004.

Operation labor increased by \$5,190, which resulted from allocation of time based on class C accounts. This time is believe to be accurate.

Maintenance of meters - the expense in this account increased related to purchases of repair parts for the meter repair and replacement program.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

All water main added during the year was installed and financed by customers. The customers supplied actual cost data to the District for purposes of capitalization.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Both of the services added during the year were installed by customers. The customers provided actual cost data to the District for purposes of capitalizing the additons.

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### Meters (Page W-19)

If 2-inch or greater meters are reported as residential, please explain.

The residential 2" meter is a deduct meter for a very large water softening system installed in a residence.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

The meters at pumpstations #1 and #2 are being tested every 2 years. The other stations have mag meters which the manufacturer specifications indicate do not need and cannot be tested.

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